

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF THE CHIEF FINANCIAL OFFICER
OFFICE OF TAX AND REVENUE



SHOP DC TAX FREE

AUGUST 2005 – DC SALES TAX HOLIDAY

The District of Columbia will offer its first 2005 Sales Tax Holiday starting Saturday, August 6 and ending Sunday, August 14. The Sales Tax Holiday grants an exemption from the 5.75% sales tax for school items, clothes, shoes, and accessory items. To qualify, each item must cost \$100 or less.

The sales tax exemption will apply to each eligible item – no matter how many items are on the bill. The exemption also applies to layaway sales if the retailer and customer enter into a layaway agreement during the exemption period or the customer makes final payment on the layaway order during the exemption period.

Quick Reference Guide for Retailers - August 2005 Sales Tax Holiday	
<i>Clothes (clothing)</i>	Any article of apparel for humans, including: pants, shirts and blouses, dresses, coats, jackets, belts, hats, undergarments, multiple piece garments sold as a set, if \$100 or less.
<i>Shoes</i>	All footwear except skis, swim fins, roller blades, and roller-skates.
<i>Accessory items</i>	Jewelry, non-prescription eyeglasses, watches, watchbands, handbags, handkerchiefs, umbrellas, gloves, scarves, ties, headbands, hats, belts and belt buckles, and other traditional accessory items.
<i>School supplies</i>	Pens, pencils, stationery, art supplies, book bags, lunch boxes, calculators, and other items purchased for educational use in the classroom, at home, or for any school activity.